

**BEFORE THE
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA**

In the Matter of the Accusation Against:

Case No. AC-2016-100

RICHARD ROY BLECKER
3600 Lime Street, #612
Riverside, CA 92501

Certified Public Accountant Certificate No.
34525

Respondent.

DECISION AND ORDER

The attached Stipulated Revocation of License and Order is hereby adopted by the California Board of Accountancy, Department of Consumer Affairs, as its Decision in this matter.

This Decision shall become effective on August 28, 2017.

It is so ORDERED July 28, 2017.



FOR THE CALIFORNIA BOARD OF
ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS

1 XAVIER BECERRA
Attorney General of California
2 JAMES M. LEDAKIS
Supervising Deputy Attorney General
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Attorneys for Complainant

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9 **BEFORE THE**
CALIFORNIA BOARD OF ACCOUNTANCY
10 **DEPARTMENT OF CONSUMER AFFAIRS**
11 **STATE OF CALIFORNIA**

12 In the Matter of the Accusation Against:

Case No. AC-2016-100

13 RICHARD ROY BLECKER
3600 Lime Street, #612
14 Riverside, CA 92501

**STIPULATED REVOCATION OF
LICENSE AND ORDER**

15 Certified Public Accountant Certificate No.
34525

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17 Respondent.

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19 IT IS HEREBY STIPULATED AND AGREED by and between the parties to the above-
20 entitled proceedings that the following matters are true:

21 **PARTIES**

22 1. Patti Bowers (Complainant) is the Executive Officer of the California Board of
23 Accountancy (CBA). She brought this action solely in her official capacity and is represented in
24 this matter by Xavier Becerra, Attorney General of the State of California, by Ron Espinoza,
25 Deputy Attorney General.

26 2. Richard Roy Blecker (Respondent) is represented in this proceeding by attorney
27 Robert Hahn, Esq., whose address is: Law Offices of Gould & Hahn, 2550 Ninth Street,
28 Suite 101, Berkeley, California, 94710.

3. On or about May 7, 1982, the CBA issued Certified Public Accountant Certificate No. 34525 to Respondent. The Certified Public Accountant Certificate cancelled on December 31, 2016.

JURISDICTION

4. Accusation No. AC-2016-100 was filed before the CBA, and is currently pending against Respondent. The Accusation and all other statutorily required documents were properly served on Respondent on November 9, 2016. Respondent timely filed a Notice of Defense contesting the Accusation.

5. A copy of Accusation No. AC-2016-100 is attached as Exhibit A and incorporated herein by reference.

ADVISEMENT AND WAIVERS

6. Respondent has carefully read, fully discussed with counsel, and understands the charges and allegations in Accusation No. AC-2016-100. Respondent has also carefully read, fully discussed with counsel, and understands the effects of this Stipulated Revocation of License and Order.

7. Respondent is fully aware of his legal rights in this matter, including the right to a hearing on the charges and allegations in the Accusation; the right to confront and cross-examine the witnesses against him; the right to present evidence and to testify on his own behalf; the right to the issuance of subpoenas to compel the attendance of witnesses and the production of documents; the right to reconsideration and court review of an adverse decision; and all other rights accorded by the California Administrative Procedure Act and other applicable laws.

8. Respondent voluntarily, knowingly, and intelligently waives and gives up each and every right set forth above.

CULPABILITY

9. Respondent understands and agrees that the charges and allegations in Accusation No. AC-2016-100, if proven at a hearing, constitute cause for imposing discipline upon his Certified Public Accountant Certificate.

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10. For the purpose of resolving the Accusation without the expense and uncertainty of further proceedings, Respondent agrees that, at a hearing, Complainant could establish a factual basis for the charges in the Accusation, and that Respondent hereby gives up his right to contest those charges.

11. Respondent agrees that his Certified Public Accountant Certificate is subject to discipline, and he agrees to be bound by the CBA's imposition of discipline as set forth in the Disciplinary Order below.

RESERVATION

12. The admissions made by Respondent herein are only for the purposes of this proceeding, or any other proceedings in which the CBA or other professional licensing agency is involved, and shall not be admissible in any other criminal or civil proceeding.

CONTINGENCY

13. This stipulation shall be subject to approval by the CBA. Respondent understands and agrees that counsel for Complainant and the staff of the CBA may communicate directly with the CBA regarding this stipulation and settlement, without notice to or participation by Respondent or his counsel. By signing the stipulation, Respondent understands and agrees that he may not withdraw his agreement or seek to rescind the stipulation prior to the time the CBA considers and acts upon it. If the CBA fails to adopt this stipulation as its Decision and Order, the Stipulated Revocation of License and Order shall be of no force or effect, except for this paragraph, it shall be inadmissible in any legal action between the parties, and the CBA shall not be disqualified from further action by having considered this matter.

14. The parties understand and agree that Portable Document Format (PDF) and facsimile copies of this Stipulated Revocation of License and Order, including PDF and facsimile signatures thereto, shall have the same force and effect as the originals.

15. This Stipulated Revocation of License and Order is intended by the parties to be an integrated writing representing the complete, final, and exclusive embodiment of their agreement. It supersedes any and all prior or contemporaneous agreements, understandings, discussions, negotiations, and commitments (written or oral). This Stipulated Revocation of License and

Order may not be altered, amended, modified, supplemented, or otherwise changed except by a writing executed by an authorized representative of each of the parties.

16. In consideration of the foregoing admissions and stipulations, the parties agree that the CBA may, without further notice or formal proceeding, issue and enter the following Disciplinary Order:

ORDER

IT IS HEREBY ORDERED that Certified Public Accountant Certificate No. 34525 issued to Respondent Richard Roy Blecker is revoked.

1. The revocation of Respondent's Certified Public Accountant Certificate and acceptance of the revocation by the CBA shall constitute the imposition of discipline against Respondent. This stipulation constitutes a record of the discipline and shall become a part of Respondent's license history with the CBA.

2. Respondent shall cause to be delivered to the CBA his pocket license and, if one was issued, his wall certificate on or before the effective date of the Decision and Order.

3. If Respondent ever files an application for licensure or a petition for reinstatement in the State of California, the CBA shall treat it as a petition for reinstatement. Respondent must comply with all the laws, regulations and procedures for reinstatement of a revoked license in effect at the time the application or petition is filed, and all of the charges and allegations contained in Accusation No. AC-2016-100 shall be deemed to be true, correct and admitted by Respondent when the CBA determines whether to grant or deny the petition.

4. Respondent shall pay the CBA its costs of investigation and enforcement of this matter in the amount of \$7,000 prior to the issuance of a new or reinstated license.

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ACCEPTANCE

I have carefully read the above Stipulated Revocation of License and Order and have fully discussed it with my attorney, Robert Hahn, Esq. I understand the stipulation and the effect it will have on my Certified Public Accountant Certificate. I enter into this Stipulated Revocation of License and Order voluntarily, knowingly, and intelligently, and agree to be bound by the Decision and Order of the California Board of Accountancy.

DATED: _____

RICHARD ROY BLECKER
Respondent

I have read and fully discussed with Respondent Richard Roy Blecker the terms and conditions and other matters contained in the above Stipulated Revocation of License and Order. I approve its form and content.

DATED: _____

ROBERT HAHN, ESQ.
Attorney for Respondent

ENDORSEMENT

The foregoing Stipulated Revocation of License and Order is hereby respectfully submitted for consideration by the California Board of Accountancy.

Dated: June 12, 2017

Respectfully submitted,

XAVIER BECERRA
Attorney General of California
JAMES M. LEDAKIS
Supervising Deputy Attorney General



RON ESPINOZA
Deputy Attorney General
Attorneys for Complainant

SD2016700769

ACCEPTANCE

I have carefully read the above Stipulated Revocation of License and Order and have fully discussed it with my attorney, Robert Hahn, Esq. I understand the stipulation and the effect it will have on my Certified Public Accountant Certificate. I enter into this Stipulated Revocation of License and Order voluntarily, knowingly, and intelligently, and agree to be bound by the Decision and Order of the California Board of Accountancy.

DATED: 6/9/2017

Richard Roy Blecker
RICHARD ROY BLECKER
Respondent

I have read and fully discussed with Respondent Richard Roy Blecker the terms and conditions and other matters contained in the above Stipulated Revocation of License and Order. I approve its form and content.

DATED: 6/9/2017

Robert F. Hahn
ROBERT HAHN, ESQ.
Attorney for Respondent

ENDORSEMENT

The foregoing Stipulated Revocation of License and Order is hereby respectfully submitted for consideration by the California Board of Accountancy.

Dated:

Respectfully submitted,

XAVIER BECERRA
Attorney General of California
JAMES M. LEDAKIS
Supervising Deputy Attorney General

RON ESPINOZA
Deputy Attorney General
Attorneys for Complainant

SD2016700769

Exhibit A

Accusation No. AC-2016-100

1 KAMALA D. HARRIS
Attorney General of California
2 JAMES M. LEDAKIS
Supervising Deputy Attorney General
3 RON ESPINOZA
Deputy Attorney General
4 State Bar No. 176908
600 West Broadway, Suite 1800
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6 San Diego, CA 92186-5266
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7 Facsimile: (619) 645-2061
Attorneys for Complainant

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9 **BEFORE THE**
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
10 **STATE OF CALIFORNIA**

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12 In the Matter of the Accusation Against:

Case No. AC-2016-100

13 RICHARD ROY BLECKER
3600 Lime Street, #612
14 Riverside, CA 92501

A C C U S A T I O N

15 Certified Public Accountant Certificate No.
34525

16 Respondent.
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19 Complainant alleges:

20 **PARTIES**

21 1. Patti Bowers (Complainant) brings this Accusation solely in her official capacity as the
22 Executive Officer of the California Board of Accountancy (CBA), Department of Consumer
23 Affairs.

24 2. On or about May 7, 1982, the CBA issued Certified Public Accountant Certificate
25 Number 34525 to Richard Roy Blecker (Respondent). The certificate was expired and not valid
26 during the period January 1, 2000 through January 19, 2000, because the renewal fee required by
27 Business and Professions Code Section 5070.6 was not paid and/or because the declaration of
28 compliance with continuing education requirements was not submitted by Respondent to the CBA.

1 Effective January 20, 2000, the certificate was renewed through December 31, 2001, upon receipt
2 of the renewal fee and declaration of compliance with continuing education requirements.

3 3. The certificate was expired and not valid during the period January 1, 2002 through
4 February 5, 2002, because the renewal fee required by Business and Professions Code Section
5 5070.6 was not paid and/or because the declaration of compliance with continuing education
6 requirements was not submitted by Respondent to the CBA. Effective February 6, 2002, the
7 certificate was renewed through December 31, 2003, upon receipt of the renewal fee and
8 declaration of compliance with continuing education requirements.

9 4. The certificate was continuously renewed and valid from January 1, 2004 through
10 December 31, 2007.

11 5. The certificate was expired and not valid during the period January 1, 2008 through
12 March 19, 2008, because the renewal fee required by Business and Professions Code Section
13 5070.6 was not paid and/or because the declaration of compliance with continuing education
14 requirements was not submitted by Respondent to the CBA. Effective March 20, 2008, the
15 certificate was renewed through December 31, 2009, upon receipt of the renewal fee and
16 declaration of compliance with continuing education requirements.

17 6. The certificate was expired and not valid during the period January 1, 2010 through
18 February 15, 2010, because the renewal fee required by Business and Professions Code Section
19 5070.6 was not paid and/or because the declaration of compliance with continuing education
20 requirements was not submitted by Respondent to the CBA. Effective February 16, 2010, the
21 certificate was renewed through December 31, 2011, upon receipt of the renewal fee and
22 declaration of compliance with continuing education requirements.

23 7. The certificate expired on January 1, 2012, and has not been renewed since that time.
24 The certificate is currently in a "delinquent" status.

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JURISDICTION

8. This Accusation is brought before the CBA, Department of Consumer Affairs, under the authority of the following laws. All section references are to the Business and Professions Code unless otherwise indicated.

9. Section 5109 of the Code states:

"The expiration, cancellation, forfeiture, or suspension of a license, practice privilege, or other authority to practice public accountancy by operation of law or by order or decision of the board or a court of law, the placement of a license on a retired status, or the voluntary surrender of a license by a licensee shall not deprive the board of jurisdiction to commence or proceed with any investigation of or action or disciplinary proceeding against the licensee, or to render a decision suspending or revoking the license."

10. Section 5100.5, subdivision (a), of the Code states:

"(a) After notice and hearing the board may, for unprofessional conduct, permanently restrict or limit the practice of a licensee or impose a probationary term or condition on a license, which prohibits the licensee from performing or engaging in any of the acts or services described in Section 5051."

11. Section 5116 of the Code states, in part:

"(a) The board, after appropriate notice and an opportunity for hearing, may order any licensee or applicant for licensure or examination to pay an administrative penalty as provided in this article as part of any disciplinary proceeding or other proceeding provided for in this chapter.

...

"(d) Administrative penalties assessed under this article shall be in addition to any other penalties or sanctions imposed on the licensee or other person, including, but not limited to, license revocation, license suspension, denial of the application for licensure, denial of the petition for reinstatement, or denial of admission to the licensing examination. Payment of these administrative penalties may be included as a condition of probation when probation is ordered."

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1 “(g) Prepares or signs, as the tax preparer, tax returns for clients.

2 “(h) Prepares personal financial or investment plans or provides to clients products or
3 services of others in implementation of personal financial or investment plans.

4 “(i) Provides management consulting services to clients.

5 “The activities set forth in subdivisions (f) to (i), inclusive, are 'public accountancy' only
6 when performed by a certified public accountant or public accountant, as defined in this chapter.

7 “A person is not engaged in the practice of public accountancy if the only services he or she
8 engages in are those defined by subdivisions (f) to (i), inclusive, and he or she does not hold
9 himself or herself out, solicit, or advertise for clients using the certified public accountant or public
10 accountant designation. A person is not holding himself or herself out, soliciting, or advertising
11 for clients within the meaning of this section solely by reason of displaying a CPA or PA certificate
12 in his or her office or identifying himself or herself as a CPA or PA on other than signs,
13 advertisements, letterhead, business cards, publications directed to clients or potential clients, or
14 financial or tax documents of a client.”

15 14. Section 5060 of the Code states:

16 “(a) No person or firm may practice public accountancy under any name which is false or
17 misleading.

18 “(b) No person or firm may practice public accountancy under any name other than the name
19 under which the person or firm holds a valid permit to practice issued by the board.

20 “(c) Notwithstanding subdivision (b), a sole proprietor may practice under a name other than
21 the name set forth on his or her permit to practice, provided the name is registered by the board, is
22 in good standing, and complies with the requirements of subdivision (a).

23 “(d) The board may adopt regulations to implement, interpret, and make specific the
24 provisions of this section including, but not limited to, regulations designating particular forms of
25 names as being false or misleading.”

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15. Section 5062 of the Code states:

"A licensee shall issue a report which conforms to professional standards upon completion of a compilation, review or audit of financial statements."

16. Section 5076 of the Code states, in relevant part:

“(a) In order to renew its registration in an active status or convert to an active status, a firm, as defined in Section 5035.1, shall have a peer review report of its accounting and auditing practice accepted by a board-recognized peer review program no less frequently than every three years. . .”

17. Section 5100 of the Code states:

“After notice and hearing the board may revoke, suspend, or refuse to renew any permit or certificate granted under Article 4 (commencing with Section 5070) and Article 5 (commencing with Section 5080), or may censure the holder of that permit or certificate for unprofessional conduct that includes, but is not limited to, one or any combination of the following causes:

“ . . .

“(c) Dishonesty, fraud, gross negligence, or repeated negligent acts committed in the same or different engagements, for the same or different clients, or any combination of engagements or clients, each resulting in a violation of applicable professional standards that indicate a lack of competency in the practice of public accountancy or in the performance of the bookkeeping operations described in Section 5052.

“ . . .

“(g) Willful violation of this chapter or any rule or regulation promulgated by the board under the authority granted under this chapter.

“ ”
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REGULATIONS

18. California Code of Regulations, title 16, section 58, provides that licensees engaged in the practice of public accountancy shall comply with all applicable professional standards, including but not limited to, generally accepted accounting principles and generally accepted auditing standards.

1 19. California Code of Regulations, title 16, section 40, states:

2 “(a) A firm performing services as defined in Section 39(a) shall have a peer review report
3 accepted by a Board-recognized peer review program once every three years in order to renew its
4 license.

5 “(b) A firm performing services as defined in Section 39(a) for the first time shall have a peer
6 review report accepted by a Board-recognized peer review program within 18 months of the date
7 it completes those services.”

8 20. California Code of Regulations, title 16, section 41, states:

9 “A firm shall enroll with a Board-recognized peer review program provider, and shall
10 cooperate with the Board-recognized peer review program provider with which the firm is enrolled
11 to arrange, schedule, and complete a peer review, in addition to taking and completing any
12 remedial or corrective actions prescribed by the Board-recognized peer review program provider.”

13 21. California Code of Regulations, title 16, section 52, states:

14 “(a) A licensee shall respond to any inquiry by the Board or its appointed representatives
15 within 30 days. The response shall include making available all files, working papers and other
16 documents requested.

17 “(b) A licensee shall respond to any subpoena issued by the Board or its executive officer or
18 the assistant executive officer in the absence of the executive officer within 30 days and in
19 accordance with the provisions of the Accountancy Act and other applicable laws or regulations.

20 “ . . .

21 “(d) A licensee shall provide true and accurate information and responses to questions,
22 subpoenas, interrogatories or other requests for information or documents and not take any action
23 to obstruct any Board inquiry, investigation, hearing or proceeding.”

24 22. California Code of Regulations, title 16, section 95.4, states:

25 “The failure of a licensee to comply with a citation containing an assessment of
26 administrative fine, an order of correction or abatement or both an administrative fine and an order
27 of correction or abatement after this citation is final and has been served in accordance with the
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1 provisions of Section 11505(c) of the Government Code shall constitute a ground for revocation
2 or suspension of the license or permit.”

3 PROFESSIONAL STANDARDS

4 23. Standards of practice pertinent to this Accusation and the engagements at issue
5 include, without limitation:

6 A. Generally Accepted Auditing Standards (GAAS) are issued by the American
7 Institute of Certified Public Accountants (AICPA). The ten interrelated GAAS (AU 150.02) and
8 other Statements on Auditing Standards (SAS) are codified by “AU” number in the AICPA's
9 *Codification of Statements on Auditing Standards*. They are applicable for audits of entities with
10 periods ending before December 15, 2012. Auditing sections in *the Codification of Statements on*
11 *Auditing Standards* were re-drafted according to established clarity drafting conventions. Clarified
12 Statements on Auditing Standards are effective for periods ending on or after December 15, 2012,
13 and differ from non-clarified standards through the addition of a “C” (i.e., AU-C). The relevant
14 clarified SAS herein are: AU-C § 700 - Forming an Opinion and Reporting on Financial
15 Statements.

16 COST RECOVERY

17 24. Section 5107, subdivision (a), of the Code states:

18 “The executive officer of the board may request the administrative law judge, as part of the
19 proposed decision in a disciplinary proceeding, to direct any holder of a permit or certificate found
20 to have committed a violation or violations of this chapter to pay to the board all reasonable costs
21 of investigation and prosecution of the case, including, but not limited to, attorney’s fees. The
22 board shall not recover costs incurred at the administrative hearing.”

23 FIRST CAUSE FOR DISCIPLINE

24 (Practice of Public Accountancy Without Valid License)

25 25. Respondent is subject to disciplinary action under Code section 5100, subdivision (g),
26 in conjunction with Sections 5051 and 5050, subdivision (a), for the unlicensed practice of public
27 accountancy. The circumstances are as follows:

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1 A. On January 1, 2012, Respondent's license to practice public accountancy expired.
2 Despite this, Respondent prepared and issued two audit reports on May 10, 2013, and August 20,
3 2014, and one compilation report on May 14, 2013, for his client, "RCA."¹ Respondent's license
4 to practice public accountancy is currently in a "delinquent" status.

5 **SECOND CAUSE FOR DISCIPLINE**

6 **(Practice of Public Accountancy Under Unregistered Firm Name)**

7 26. Respondent is subject to disciplinary action under Code section 5100, subdivision (g),
8 in conjunction with Section 5060, subdivision (b), in that he practiced public accountancy under a
9 name for which he did not hold a valid permit to practice issued by the CBA. The circumstances
10 are as follows:

11 A. Respondent, using the accountancy firm name of "Blecker and Associates, CPAs,"
12 prepared and issued two audit reports on May 10, 2013, and August 20, 2014, and one
13 compilation report on May 14, 2013, for his client, "RCA." Respondent, however, has never
14 registered or obtained a valid permit for this accountancy firm with the CBA.

15 **THIRD CAUSE FOR DISCIPLINE**

16 **(Failure to Comply with Citation)**

17 27. Respondent is subject to disciplinary action under Section 5100 and Section 5100,
18 subdivision (g) of the Code, in conjunction with California Code of Regulations, title 16, section
19 95.4, for Respondent's failure to comply with a citation duly issued by the CBA. The
20 circumstances are as follows:

21 A. On or about January 18, 2013, the CBA issued a citation to Respondent for failing to
22 respond to the CBA's letters inquiring about his compliance with peer review requirements, in
23 violation of California Code of Regulations, title 16, section 52, subdivisions (a) and (d). The
24 citation assessed a \$250 fine and contained an Order of Correction requiring Respondent to submit
25 a peer review reporting form (Form PR-1) to the CBA and to pay the fine within 30 days.
26 Respondent failed to contest the citation or pay the fine or submit the peer review reporting form

27 _____
28 ¹ Respondent's client is identified herein by the initials of its name only.

1 to the CBA within the 30 days as required. On or about October 7, 2013, more than 8 months
2 later, the CBA received a \$250 check from Respondent for the fine. Included with the check was
3 a letter from Respondent requesting additional time to submit a PR-1 form. On November 5,
4 2013, the CBA sent Respondent a letter requiring him to submit the peer review reporting form
5 (Form PR-1) to the CBA by November 22, 2013, or if peer review was not completed, a status of
6 his peer review and any documentation from his peer review provider, by the same date.
7 Respondent never responded to the letter and has never submitted the peer review reporting form
8 to the CBA.

9 **FOURTH CAUSE FOR DISCIPLINE**

10 **(Failure to Respond to CBA Subpoena)**

11 28. Respondent is subject to disciplinary action under Code section 5100, subdivision (g),
12 in conjunction with California Code of Regulations, title 16, section 52, subdivision (b), for failing
13 to respond to the CBA's duly issued subpoena to him for documents. The circumstances are as
14 follows:

15 A. On or about July 25, 2014, the CBA served Respondent with a Subpoena Duces
16 Tecum requesting information and documents concerning, among other things, Respondent's
17 accounting practice and compliance with mandatory peer review. The CBA's subpoena requested
18 a response from Respondent within 30 days. No response was ever received from Respondent.

19 **FIFTH CAUSE FOR DISCIPLINE**

20 **(Failure to Complete Peer Review)**

21 29. Respondent is subject to disciplinary action under Code sections 5076 and 5100,
22 subdivision (g), in conjunction with California Code of Regulations, title 16, sections 40 and 41, in
23 that he failed to have a peer review completed within 18 months of issuing an audit report on May
24 10, 2013, and one compilation report on May 14, 2013, for his client, "RCA," or a peer review
25 completed once every three years in order to renew his license.

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1 **SIXTH CAUSE FOR DISCIPLINE**

2 **(Repeated Negligent Acts)**

3 30. Respondent is subject to disciplinary action under Code section 5100, subdivision (c),
4 in that he committed repeated negligent acts within his 2013 and 2014 audit engagements for his
5 client, "RCA", each resulting in a violation of applicable professional standards indicating a lack of
6 competency in the practice of public accountancy. The circumstances are as follows:

7 A. On May 10, 2013, and August 20, 2014, Respondent prepared and issued two audit
8 reports for his client "RCA". The audit reports failed to comply with the following clarified
9 Statements on Auditing Standards (SAS): AU-C Section 700 - Forming an Opinion and Reporting
10 on Financial Statements. AU-C Section 700 requires that an auditor's report indicate, in separate
11 paragraphs, management's responsibility and the auditor's responsibility with respect to the
12 financial statements audited. The two audit reports prepared and issued by Respondent did
13 comply with this requirement.

14 **SEVENTH CAUSE FOR DISCIPLINE**

15 **(Failure to Comply with Professional Standards)**

16 31. Respondent is subject to disciplinary action under Code section 5100, subdivision (g),
17 in conjunction with California Code of Regulations, title 16, section 58, in that he failed to comply
18 with all applicable professional standards with respect to his 2013 and 2014 audit engagements for
19 his client, "RCA", including clarified Statements on Auditing Standards (SAS), as more fully
20 alleged in paragraph 30 above, which is hereby incorporated by reference.

21 **EIGHTH CAUSE FOR DISCIPLINE**

22 **(Failure to Issue Report Conforming to Professional Standards)**

23 32. Respondent is subject to disciplinary action under Code section 5100, subdivision (g),
24 and Code section 5062, in that he issued two audit reports on May 10, 2013, and August 20,
25 2014, that failed to meet professional standards under the clarified Statements on Auditing
26 Standards (SAS), to wit: AU-C Section 700, as more fully alleged in paragraph 30 above, which is
27 hereby incorporated by reference.

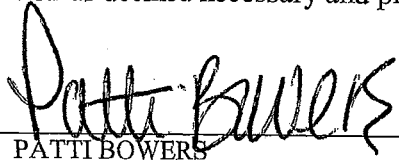
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PRAYER

WHEREFORE, Complainant requests that a hearing be held on the matters herein alleged, and that following the hearing, the CBA issue a decision:

1. Revoking, suspending, restricting, limiting or otherwise imposing discipline upon Certified Public Accountant Certificate Number 34525, issued to Richard Roy Blecker;
2. Ordering Richard Roy Blecker to pay the CBA the reasonable costs of the investigation and enforcement of this case, pursuant to Business and Professions Code section 5107;
3. Ordering Richard Roy Blecker to pay the CBA an administrative penalty pursuant to Business and Professions Code section 5116; and
4. Taking such other and further action as deemed necessary and proper.

DATED: 11/3/2016


PATTI BOWERS
Executive Officer
California Board of Accountancy
Department of Consumer Affairs
State of California
Complainant

SD2016700769